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By E-Filing

April 16, 2008

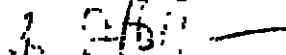
Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

**RE: STB FD No. 35081, Canadian Pacific Railway Company,
Et Al - Control - Dakota, Minnesota & Eastern
Railroad Corp., Et al**

Dear Acting Secretary Quinlan:

On behalf of the Wisconsin & Southern Railroad Co., I am e-filing its Motion to Withdraw the Comments And Request for Condition previously submitted to the Board on March 4, 2008, in the above-captioned proceeding. I will be emailing a pdf copy of this filing to counsel for the Applicant railroads with paper copies to be distributed to all parties on Friday.

Sincerely yours,


John D. Heffner

Enclosure

Cc: Terence M. Hynes, Esq.
William Sippe_, Esq.
Mr. William Gardner

WSOR-2

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

STB FINANCE DOCKET NO 35081

**CANADIAN PACIFIC RAILWAY COMPANY, ET AL
- CONTROL -
DAKOTA, MINNESOTA & EASTERN RAILROAD CORP., ET AL**

**MOTION TO WITHDRAW
COMMENTS AND REQUEST FOR CONDITION
BY WISCONSIN & SOUTHERN RAILROAD CO.**

Respectfully submitted,

**John D. Heffner
John D. Heffner, PLLC
1750 K Street, N W.
Suite 350
Washington, D C 20006
202-296-3334**

Dated: April 16, 2008

BEFORE THE
SURFACE TRANSPORTATION BOARD

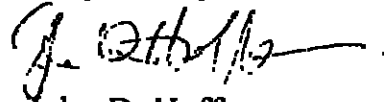
STB FINANCE DOCKET NO. 35081

CANADIAN PACIFIC RAILWAY COMPANY, ET AL
- CONTROL -
DAKOTA, MINNESOTA & EASTERN RAILROAD CORP., ET AL

**MOTION TO WITHDRAW
COMMENTS AND REQUEST FOR CONDITION
BY WISCONSIN & SOUTHERN RAILROAD CO.**

Wisconsin & Southern Railroad Co. ("WSOR") hereby submits this Motion withdrawing its Comments and Request for Condition previously filed on March 4, 2008, in the above-captioned railroad control proceeding. Representatives of WSOR and Canadian Pacific Railway Company ("CPR") have entered into discussions which WSOR believes will fully address its concerns. Accordingly, WSOR withdraws its previously submitted Comments and Request for Condition and now fully supports CPR's application to acquire control of the Dakota, Minnesota & Eastern Railroad Corp. and the Iowa, Chicago & Eastern Railroad Corp. WSOR respectfully requests that the Board approve this transaction expeditiously.

Respectfully submitted,



John D. Heffner

John D. Heffner, PLLC

1750 K Street, N W.

Suite 350

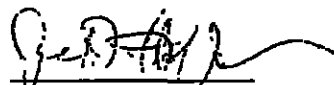
Washington, D C. 20006

202-296-3334

Due: April 16, 2008

CERTIFICATE OF SERVICE

I, John D. Heffner, certify that a copy of the foregoing Motion to Withdraw Comments and Request for Condition of Wisconsin & Southern Railroad Co was served on counsel for Applicants Canadian Pacific Railway Co. and Dakota, Minnesota & Eastern Railroad Corp., et al, by email transmission on April 16, 2008, and by first class mail on all parties to this proceeding on April 18, 2008.



John D. Heffner